

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Property Tax - Revision of Property Tax - Andhra Pradesh Municipalities
(Assessment of Taxes) Rules, 1990 – Amendment - Orders - Issued..

MUNICIPAL ADMINISTRATION AND URBAN DEVELOPMENT (TC.1) DEPARTMENT

G.O. Ms. No. 89

Dated 05-03-2011.

Read the following:

1. G.O.Ms.No. 438, MA&UD (TC) Dept., dt. 29.10.1990.
2. G.O.Ms.No. 154, MA&UD (TC.1) Dept., dt. 08.04.2002.
3. G.O.Ms.No. 650, MA&UD (TC.1) Dept., dt. 15.12.2006.
4. G.O.Ms.No. 707, MA&UD (TC.1) Dept., dt. 21.09.2007.
5. G.O.Ms.No. 863, MA&UD (TC.1) Dept., dt. 26.11.2007.
6. From the Commissioner & Director of Municipal Administration,
Hyderabad, Lr.Roc.No.17471/2010/F1,dt. 23.09.2010.

ORDER :

Whereas rules 16, 17 and 18 of the Andhra Pradesh Municipalities (Assessment of Taxes) Rules, 1990 as amended from time to time stipulates that enhancement on revision of property tax shall be restricted to 75% of the existing tax as on 31-3-2002 in respect of residential buildings and 100% and 150% of the existing tax as on 31-3-2002 and 50% of the existing tax as on 30-9-2007 in respect of non-residential buildings.

2. And whereas Para 10.161 of the report of XIII Finance Commission stipulates that a State Government will be eligible to draw its share of the performance grant for the years 2011-12 to 2014-15 in respect of Local Bodies if it complies with nine conditions by the end of financial year (31st, March) for the succeeding financial year. Andhra Pradesh State is eligible for performance grant of Rs.664.23 crores approximately under XIII Finance Commission grants in respect of Urban Local Bodies for the next four years starting from 2011-12. Condition VI of the XIII Finance Commission states that "All local bodies should be fully enabled to levy Property Tax (including tax for all types of residential and commercial properties) and any hindrances in this regard must be removed. Self-certification by the State Government will demonstrate compliance with this condition".

3. And whereas in the reference sixth read above, the Commissioner & Director of Municipal Administration, Hyderabad has submitted proposals for omitting Rule 16, 17 and 18 of the Andhra Pradesh Municipalities (Assessment of taxes) Rules, 1990 so as to remove hindrances in Revision of Property Tax in Municipalities in the State. The matter has been examined and it is decided to amend the said Rules omitting Rules 16, 17 and 18 of the said Rules.

(P.T.O)

4. Accordingly the following notification will be published in an Extraordinary issue of the Andhra Pradesh Gazette dated 05-03-2011.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 326 read with sub-section (2) of section 87 of the Andhra Pradesh Municipalities Act, 1965 (Andhra Pradesh Act 6 of 1965), the Governor of Andhra Pradesh hereby makes the following amendment to the Andhra Pradesh Municipalities (Assessment of Taxes) Rules, 1990 issued in G.O.Ms.No.438, Municipal Administration & Urban Development (TC) Department, dated 29.10.1990 and published in Rules supplement to Part-I Extraordinary issue of Andhra Pradesh Gazette, dated 15.11.1990 as subsequently amended, from time to time.

AMENDMENT

In the said Rules. Rules 16, 17 and 18 shall be omitted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. VIJAY KUMAR,
SECRETARY TO GOVERNMENT

To

The Commissioner of Printing & Stationery & Stores purchasing, Hyderabad.

(He is requested to furnish 50 copies of each to Government, 10 copies each to all Municipalities in Andhra Pradesh, 150 copies to Commissioner & Director of Municipal Administration and 10 copies to Commissioner of Information and Public Relations Department, Hyderabad).

The Commissioner & Director of Municipal Administration, A.P., Hyderabad.

Copy to:

The Commissioners of All Municipalities in the State.

(through Commissioner & Director of Municipal Administration)

The Law (A) Department.

The Finance Department.

OSD to Minister (MA).

P.S. to Principal Secretary to Government, MA & UD Dept.

P.S. to Secretary to Government, MA & UD Dept.

SF/SCs.

//FORWARDED: BY ORDER//

SECTION OFFICER